

**STATE OF IOWA**  
**Projected FY 2007 General Fund Built-in and Anticipated Expenditures**  
(Dollars in Millions)

<b>Incremental Built-in Changes</b>	<b>LSA Estimates</b>	<b>Percent of Total</b>
Revenue - Homestead Tax Credit	\$ 131.8	23.4%
Human Services - Medical Assistance	127.9	22.7%
Education - K-12 School Foundation Aid	109.2	19.4%
Revenue - Agricultural Land Tax Credit	39.1	6.9%
Revenue - Elderly and Disabled Credit	22.8	4.1%
Treasurer - Endowment for Iowa's Health Account	17.8	3.2%
Human Services - Mental Health Growth Factor	7.3	1.3%
Human Services - State Children's Health Insurance Program (hawk-i)	5.6	1.0%
Management - State Appeal Board Claims	3.0	0.5%
College Aid - College Student Aid Work Study Program	2.7	0.5%
Revenue - Military Service Tax Credit	2.6	0.5%
Public Health - Substance Abuse	2.0	0.4%
Education - Educational Excellence	1.4	0.2%
Education - At-Risk Early Childhood Education	1.3	0.2%
Education - Instructional Support	0.4	0.1%
Revenue - Livestock Producer Tax Credit	0.2	0.0%
Education - Early Intervention Block Grant	-29.3	-5.2%
<b>Total</b>	<b>\$ 445.8</b>	<b>79.2%</b>

<b>Incremental Anticipated Expenditure Changes</b>		
Statewide - FY 2007 Collective Bargaining Salary Costs	\$ 81.8	14.5%
Corrections - Oakdale Expansion Operating Costs	12.2	2.2%
Corrections - Increased Fuel, Food, and Pharmacy Costs	4.3	0.8%
Inspections and Appeals - Indigent Defense and Public Defender	3.7	0.7%
Judicial Branch - Retirement Fund Contribution	3.2	0.6%
Education - Teacher Quality/Student Achievement Act	2.5	0.4%
Public Safety - Gambling Enforcement Officers	2.2	0.4%
Human Services - Child and Family Services (CFS)	2.2	0.4%
Human Services - Child Care Assistance	2.0	0.4%
Corrections - Mental Health Funding	1.5	0.3%
Public Safety - Fuel Costs	1.4	0.2%
Corrections - Sex Offender Treatment and Supervision	1.3	0.2%
Public Safety - DNA Profiling	0.7	0.1%
Public Safety - Administrative Services Billings	0.5	0.1%
Administrative Services - Annualization of DAS Distribution	0.3	0.1%
Public Safety - Narcotics Enforcement Fusion Database System	0.3	0.1%
Public Safety - State Fire Marshal	0.1	0.0%
Workforce Development - Field Offices	-3.2	-0.6%
<b>Total</b>	<b>\$ 117.0</b>	<b>20.8%</b>
<b>TOTAL PROJECTED EXPENDITURE CHANGES</b>	<b>\$ 562.8</b>	<b>100.0%</b>